



DRAFT

Budget Workshop

2020-2021

WOODLAND HILLS SCHOOL DISTRICT

FEBRUARY 26, 2020

EXPENDITURE COMPARISON BY FUNCTION	2017-18 Audited	2018-19 Audited	2019-20 Budgeted	2019-20 Projected	2020-21 Budgeted
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
10 General Fund					
1000 INSTRUCTION					
1100 REGULAR PROGRAMS ELEM/SEC	\$38,646,640.00	\$40,322,797.00	\$40,260,247.00	\$39,264,159.00	\$40,468,512.00
1200 SPECIAL EDUCATION	22,413,801.00	24,001,508.00	24,601,432.00	23,839,567.00	25,146,861.00
1300 VOCATIONAL EDUCATION	738,206.00	639,503.00	730,000.00	730,000.00	706,000.00
1400 OTHER INSTRUCTIONAL PROGRAMS	88,776.00	102,693.00	57,256.00	43,446.00	75,596.00
1500 NONPUBLIC PROGRAMS	130,146.00	96,948.00	135,572.00	164,613.00	135,572.00
1800 PRE-KINDERGARTEN	152,999.00	612,000.00	612,000.00	787,500.00	787,500.00
1000 Function (E) Sub Total	62,170,568.00	65,775,449.00	66,396,507.00	64,829,285.00	67,320,041.00
2000 SUPPORT SERVICES					
2100 SUPPORT SVC-STUD	2,733,391.00	2,942,941.00	2,136,613.00	2,025,753.00	2,078,545.00
2200 SUPPORT SVC-INSTRUC STAFF	1,423,350.00	1,592,726.00	1,612,037.00	1,592,663.00	1,661,920.00
2300 SUPPORT-ADMINISTRATION	5,080,938.00	4,700,892.00	4,584,713.00	4,484,042.00	4,551,006.00
2400 SUPP SVC-PUPIL HLTH	752,728.00	806,060.00	758,645.00	749,337.00	799,404.00
2500 SUPPORT SERVICES-BUSINESS	558,321.00	582,453.00	599,288.00	592,743.00	623,661.00
2600 OPER/MAINT PLANT SVS	5,718,687.00	5,600,583.00	6,360,088.00	6,019,741.00	6,675,010.00
2700 STUDENT TRANSPORTATION	6,847,503.00	6,894,661.00	6,979,967.00	6,663,369.00	7,394,763.00
2800 SUPPORT SVS-CENTRAL	1,518,371.00	1,299,112.00	1,447,418.00	1,483,074.00	1,424,588.00
2900 OTHER SUPPORT SERVICES	58,840.00	59,009.00	65,000.00	65,000.00	65,000.00
2000 Function (E) Sub Total	24,692,129.00	24,478,437.00	24,543,769.00	23,675,722.00	25,273,897.00
3000 OPERATION NON-INSTRUCTIONAL					
3200 STUDENT ACTIVITIES	1,155,238.00	1,144,180.00	1,275,167.00	1,250,735.00	1,506,776.00
3300 COMMUNITY SERVICES	420,490.00	297,931.00	318,988.00	189,277.00	365,367.00
3000 Function (E) Sub Total	1,575,728.00	1,442,111.00	1,594,155.00	1,440,012.00	1,872,143.00
5000 OTHER FINANCING USES					
5100 DEBT SERVICE	5,958,882.00	2,692,788.00	8,690,300.00	8,751,063.00	9,571,890.00
5200 INTERFUND TNSFR OUT	705,388.00	3,795,454.00	27,000.00	2,965,971.00	27,000.00
5900 BUDGETARY RESERVE	0	0	500,000.00	1,000,000.00	0
5000 Sub Total	6,664,270.00	6,488,242.00	9,217,300.00	12,717,034.00	9,598,890.00
Report Totals	\$95,102,695.00	\$98,184,239.00	\$101,751,731.00	\$102,662,053.00	\$104,064,971.00

Expenditure Comparison by Object

EXPENDITURE COMPARISON BY OBJECT	2017-18 Audited	2018-19 Audited	2019-20 Budgeted	2019-20 Projected	2020-21 Budgeted
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
10 General Fund					
100 SALARIES	\$28,886,893.00	\$30,148,162.00	\$28,902,307.00	\$28,587,147.00	\$30,339,111.00
200 EMPLOYEE BENEFITS	19,603,543.00	20,132,599.00	20,348,828.00	20,078,701.00	20,733,949.00
300 PURCH PROF SVCS	5,674,801.00	5,932,819.00	5,082,412.00	5,822,900.00	7,250,069.00
400 PURCH PROPRTY SVCS	1,066,876.00	862,032.00	1,153,200.00	1,076,610.00	1,076,650.00
500 OTHER PURCHASED SERVICES	29,552,003.00	31,070,860.00	33,158,550.00	30,775,010.00	31,010,825.00
600 SUPPLIES	2,848,420.00	2,811,007.00	3,191,434.00	3,086,386.00	3,111,377.00
700 PROPERTY	327,862.00	333,170.00	258,000.00	160,719.00	467,700.00
800 OTHER OBJECTS	1,271,909.00	3,093,136.00	4,130,000.00	4,512,135.00	5,438,290.00
900 OTHER FINANCING USES	5,870,388.00	3,800,454.00	5,527,000.00	8,562,445.00	4,637,000.00
Report Totals	\$95,102,695.00	\$98,184,239.00	\$101,751,731.00	\$102,662,053.00	\$104,064,971.00
CHARTER SCHOOL COSTS	\$15,589,278.00	\$19,119,605.00	\$22,007,000.00	\$19,923,000.00	\$20,477,000.00

Expenditure Analysis (Budget to Budget Comparison)

Wages	\$1,437,000
Health/Dental/Life/STD Insurance	\$131,000
FICA/Retirement	\$669,000
Supplies/Books/Utilities	(\$93,000)
Special Education Services	\$385,000
Transportation Services	\$497,000
Charter School Tuition	(\$1,530,000)
Unemployment Compensation	(\$450,000)
Equipment Replacement	\$210,000

Budget Reductions

- ▶ Unemployment Comp \$450,000
- ▶ Moving Expenses \$115,000
- ▶ Athletic Supplies \$ 31,000
- ▶ Budgetary Reserve \$500,000

Budget Adds

- ▶ Band Uniforms \$ 55,000
- ▶ Band Trailer \$ 25,000
- ▶ WHOA/Blended Learning \$124,000
- ▶ Peaceful Bus \$107,000
- ▶ Substitutes \$392,000
- ▶ Maintenance Sup/Equip \$ 80,000
- ▶ Fitness Room Equipment \$100,000
- ▶ Security Services \$230,000

REVENUE COMPARISON	2017-18 Audited	2018-19 Audited	2019-20 Budgeted	2019-20 Projected	2020-21 Budgeted
	Revenues	Revenues	Revenues	Revenues	Revenues
10 General Fund					
6000 REVENUE/LOCAL SOURCES					
6100 TAXES LEVIED	\$50,202,675.00	\$50,360,921.00	\$51,776,958.00	\$52,510,570.00	\$55,682,006.00
6400 DELINQUENT TAXES	3,617,647.00	4,204,371.00	3,810,000.00	3,820,000.00	3,815,000.00
6500 EARNINGS ON INVESTMENTS	286,884.00	513,406.00	425,000.00	378,960.00	300,000.00
6700 ATHLETIC REVENUE	36,820.00	23,911.00	35,000.00	0.00	25,000.00
6800 REVENUES FROM INTERMEDIATE SOURCES	1,221,337.00	1,131,602.00	1,102,500.00	1,104,701.00	1,021,352.00
6900 OTHER REVENUE LOCAL	496,785.00	414,064.00	260,094.00	217,077.00	230,844.00
6000 Function (R) Sub Total	55,862,148.00	56,648,275.00	57,409,552.00	58,031,308.00	61,074,202.00
7000 REVENUE/STATE SOURCE					
7100 BASIC INSTR/OP SUBSIDIES	16,063,602.00	16,494,898.00	17,211,194.00	17,570,038.00	17,855,000.00
7200 SUBSIDIES/EDUCTNL PRGMS	4,133,993.00	4,553,545.00	4,803,369.00	4,988,869.00	5,059,177.00
7300 SUBSIDIES/NON-ED PRGMS	5,894,792.00	5,885,387.00	5,944,059.00	5,928,192.00	3,726,621.00
7500 EXTRA GRANTS	755,665.00	736,447.00	0.00	736,447.00	736,447.00
7800 SOCIAL SECURITY PAYMENTS	5,561,426.00	6,763,911.00	6,293,000.00	4,953,000.00	5,479,000.00
7000 Function (R) Sub Total	32,409,478.00	34,434,188.00	34,251,622.00	34,176,546.00	32,856,245.00
8000 REVENUE/FEDERAL SOURCES					
8500 RESTRICTED GRANTS	2,575,677.00	2,438,697.00	2,325,840.00	2,343,259.00	2,302,000.00
8800 MEDICAL ASSISTANCE REIMBURSEMENT	602,846.00	588,895.00	545,000.00	572,149.00	565,000.00
8000 Function (R) Sub Total	3,178,523.00	3,027,592.00	2,870,840.00	2,915,408.00	2,867,000.00
9000 OTHER FINANCING SOURCES					
9300 INTERFUND TRANSFER	108,755.00	308,104.00	2,540,228.00	5,689,333.00	3,221,882.00
9900 MISCELLANEOUS OTHER FINANCING USES	8,013.00	2,309.00	0.00	66,288.00	0.00
9000 Sub Total	116,768.00	310,413.00	2,540,228.00	5,755,621.00	3,221,882.00
Report Totals	\$91,566,917.00	\$94,420,468.00	\$97,072,242.00	\$100,878,883.00	\$100,019,329.00

Revenue & Fund Balance Assumptions

- ▶ Local Revenue includes millage increase to the index, 3.4%, 2020-21 Index 3.4% or .8877 mills worth \$1,630,000 net
- ▶ Estimated State BEF and Spec Ed subsidies
- ▶ Charter enrollment based on invoices received through November
- ▶ Stable enrollment
- ▶ Audited Fund Balance (06/30/2019)-- \$5,083,000
- ▶ Projected Fund Balance (06/30/2020)-- \$2,479,000
- ▶ 2020-2021 Budget Deficit-- (\$4,046,000)
- ▶ Projected Fund Balance (06/30/2021)-- (\$1,567,000)

Effect of Millage Increase

ASSESSED VALUE	MILLAGE INCREASE	ANNUAL TAX	MONTHLY COSTS
\$25,000	0.0008877	\$22.19	\$1.85
\$50,000	0.0008877	\$44.39	\$3.70
\$86,200	0.0008877	\$76.52	\$6.38*
\$100,000	0.0008877	\$88.77	\$7.40
\$125,000	0.0008877	\$110.96	\$9.25
\$150,000	0.0008877	\$133.16	\$11.10
\$175,000	0.0008877	\$155.35	\$12.95

***Median Value of Homestead Properties**

Historical Trend

